

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.47 Seizure of personal property for nonpayment of taxes; sale at public auction; notice; adjournment of sale; return of balance; returning tax as unpaid; garnisheeing debtors; tax roll as prima facie evidence; recovery of money paid in civil action.

Sec. 47. (1) If a person, firm, or corporation neglects or refuses to pay a tax on property assessed to that person, firm, or corporation, the township or city treasurer, as the case may be, shall, or for the state education tax levied under the state education tax act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, the state treasurer may also, collect the tax by seizing the personal property of that person, firm, or corporation in this state, in an amount sufficient to pay the tax, the fees, and the charges, for subsequent sale of the property, and no property is exempt. The treasurer may sell the property seized, in an amount sufficient to pay the taxes and all charges, at public auction in the place where seized or in the township or city of which he or she is treasurer or for the state treasurer, anywhere in the state. The treasurer shall give public notice of the auction at least 5 days before the sale by posting written or printed notices in 3 public places in the township, village, or city where the sale is to be made. The sale may be adjourned from time to time if the treasurer considers it necessary. If the property is seized and advertised, the sale may take place at any time within 6 days after the expiration of the warrant of sale. If it is necessary to sell personal property that brings more than the amount of taxes and charges, the balance shall be returned to the person, firm, or corporation from whose possession the property was taken. However, if the state seizes and sells property and the sale brings more than the amount of the state education tax and charges due, the state shall distribute the balance on a pro rata basis to any other local taxing units to which delinquent personal property taxes on that property remain unpaid. If the property so seized cannot be sold for want of bidders, and in that case only, the treasurer shall return a statement of that fact and the tax shall be returned as unpaid.

(2) Notwithstanding or in lieu of subsection (1), the township or city treasurer, in the name of the township, village, or city, or the state treasurer in the name of the state may sue the person, firm, or corporation to whom the tax is assessed and garnishee any debtor or debtors of that person, firm, or corporation. The tax roll shall be prima facie evidence of the debt sought to be recovered.

(3) If a person, firm, or corporation having possession of the personal property of any other person, firm, or corporation is assessed for that property and is obliged to pay the taxes on the property, the person, firm, or corporation paying the taxes may recover in a civil action from the person, firm, or corporation for whose benefit the taxes were paid, the money paid with the applicable interest.

History: 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 229, Imd. Eff. May 31, 1895;—CL 1897, 3870;—Am. 1899, Act 215, Eff. Sept. 23, 1899;—CL 1915, 4043;—CL 1929, 3438;—CL 1948, 211.47;—Am. 1987, Act 177, Imd. Eff. Nov. 19, 1987;—Am. 1988, Act 202, Imd. Eff. June 29, 1988;—Am. 1994, Act 253, Imd. Eff. July 5, 1994.

Popular name: Act 206